

CONSTITUENT SERVICES ALLOWANCE

(Authorized by 3 MRSA § 2)

In addition to legislator salary, and allowances and reimbursements related to travel, legislators receive a constituent services allowance to partially offset expenses incurred in providing services to their constituents as follows:

For Senators:

\$2,000/year

1st payment:

\$1,300 issued at the start of each regular session in January

2nd payment:

\$ 700 issued in the month following adjournment sine die

For Representatives:

\$1,500/year

1st payment:

\$1,005 issued at the start of each regular session in January

2nd payment:

\$ 495 issued in the month following adjournment sine die

Notes:

Under IRS regulations, the allowance is considered “income” for tax purposes in the year in which the payment is made, although it is not reported on the W-2 form. The State Controller’s Office will issue a Form 1099 – MISC to each legislator to reflect Constituent Services Allowance payments paid each calendar year, if the total paid is \$600 or more. The allowance is for expenses a Legislator may incur in the performance of legislative business. Receipts and adequate records to support these expenses are needed for income tax return purposes.

At the start of the First Regular Session only, a Senator or Representative may request to receive the first payment in December rather than January.

Legislators are required to notify the Executive Director of the Legislative Council of their choice by the date specified on the Constituent Services Allowance Request for Payment form.



**CONSTITUENT SERVICES ALLOWANCE
REQUEST FOR PAYMENT
133rd Maine State Legislature**

Each member of the Senate receives an annual allowance for constituent services in the amount of \$2,000, \$1,300 in January and \$700 in the month following adjournment of the regular session. Each member of the House of Representatives also receives an annual allowance for constituent services in the amount of \$1,500, \$1,005 in January and \$495 in the month following adjournment of the regular session.

Pursuant to law, Legislators may request that the first Constituent Services Allowance for the First Regular Session of the 133rd Legislature be paid in December rather than in January, the regularly scheduled date for payment. The allowance is taxable income and is subject to income tax in the year in which it is paid.

I am a: ☐ State Senator ☐ State Representative

I would like to receive my first Constituent Service Allowance in: ☐ December, 2026
☐ January, 2027

I understand there may be income tax consequences as a result of this early payment.

Requested by: _____
Signature

Print Name Clearly

Date: _____

Requests for early payment must be received in the Office of the Executive Director no later than **Tuesday, December 1, 2026**. Requests for early payment made after this date cannot be honored.

Signed forms may also be scanned and submitted by email to Eliza Tapin Jones and Dawna Lopatosky: eliza.taplinjones@legislature.maine.gov; dawna.lopatosky@legislature.maine.gov

For internal use only:

Date received: _____